Issues instructions to heads of Departments *re*: Submission of Statutory Returns, Accounts, etc., under Central Sales Tax Act.

CIRCULAR.

REFERENCE—

Government letter No. RD 2 CCX 59, dated 29th January 1959.

No. FD 1 CSL 63, BANGALORE, DATED 10th SEPTEMBER 1964.
(BHADRAPADA 19, SAKA ERA 1886).

Attention of all Heads of Departments of Government is invited to Government of India's letter No. 8-(29) ST/58, dated 19th January 1959 communicated with the letter cited above (copy enclosed). In the said letter Government of India have clarified that all the Departments of State Government engaged in the business o selling goods in the course of Inter-State Trade or Commerce are required to get themselves registered. The procedure to be followed in getting registered and other obligations which such Departments are required to honour are listed below :—

(1) The Heads of Departments engaged in the business of selling goods in the course of inter-state trade or commerce only need get themselves registered. The application should be in Form A and should be made to the Commercial Tax Officer having jurisdiction over the office of such Head of the Department. In the application all the places in the State in which such Department conducts business should be shown and a copy of the registration certificate should be obtained for all such places of business and exhibited in those place of business.

(2) In the matter of collection of Central Sales Tax on the goods sold and the procedure of its accounting the instructions of the Government of India in the letter No. 8 (29) ST/58, dated 19th January 1959 should be followed.

(3) All the Heads of the Departments who get themselves registered should also furnish a return in Form IV appended to the Central Sales Tax (Mysore), Rules, 1957, to the Registering authority. The return should show all the sales conducted by the Department from all of its offices in the State in a financial year and should be furnished to the Registering authority by the 30th April, succeeding the financial year. The declarations in Form 'C' or certificates in Form D, E, or E11 received from the buying dealers should also be enclosed to the said return. Each of the local offices should also furnish a similar return showing the sales conducted by them to the local assessing officers of the Commercial Taxes Department.

(4) The forms or any other information on this subject can be had from any of the offices of the Commercial Taxes Department.

N J. GORIPEERZADE,
Under Secretary to Government, F. D.

ANNEXURE.

Copy of letter No. 8 (29)-ST/58, dated 19th January 1959, from the Deputy Secretary to the Government of India Ministry of Finance (Department of Economic Affairs), New Delhi, to the Finance/Revenue Secretaries of all States and Union Territories.

Sub:—Central Sale Tax Act, 1956—Payment of tax and submission of statutory returns, accounts etc, by departments of Central and State Governments engaged in the business of selling goods in the course of inter-State trade or Commerce.

In continuation of this Ministry's letter No.8 (38)-ST/58, dated 12th January 1959, I am directed to say that Department of Central and State Governments engaged in the business of selling goods in the course of inter-State trade or commerce, are to be registered as dealers under the Act. They incur liability to

pay tax to the appropriate State Sales Tax authorities on their transactions of sale In discharging the liability, certain statutory returns prescribed under the Act have to be submitted and registers prescribed under the rules have to be maintained by them. Government of India consider that in doing so the procedure to be followed by the Government Departments should be uniform at least in the following aspects.—

1. The collection of Central Sales Tax on the price of the goods sold by a registered dealer is permitted under the law. If tax is separately collected, it should be shown distinctly in the accounts from the sale price of the goods. A register in the form appended may also be maintained by the Departments of Government to facilitate easy verification of the collections by the sales tax authorities.

2. The amount of tax thus collected separately or as part of the sale price, should be remitted into the treasury in monthly or quarterly or half yearly instalments (as provided by the rules framed by the respective State Governments in this regard) by chalan in triplicate under the appropriate sub-head of accounts ascertained from the sales tax authorities.

3. The Treasury officers should send the triplicate copy of the chalan to the sales tax officer having jurisdiction over the area.

4. The returns of turnover either monthly or quarterly or half-yearly, as the case may be should be submitted, in accordance with the rules prescribed by the appropriate State Government, containing particulars of the sales and the periodical remittances of tax in the treasury.

The contents of this circular may be brought to the notice of all the Departments of your State Government for information.

PUBLIC HEALTH, LABOUR AND MUNICIPAL ADMINISTRATION SECRETARIAT

Orders the change of the nomenclature of the" Directorate of National Employment Service ' to "Directorate of Employment and Training."

CIRCULAR

No. PLM 444 LEX 63, DATED BANGALORE, 19-27TH OCTOBER 1964.

Consequent on the creation of a whole time post of Director of Employment and Training with effect from 19th August 1964 in G.O. No. PLM 444 LEX 63 dated 19th August 1964, the nomenclature of the "Directorate of National Employment Service" is changed to "DIRECTORATE OF EMPLOYMENT AND TRAINING". The Director of Employment and Training has under his Control, all the Man Power and Employment Schemes, Employment Exchanges, National Employment Services, Craftsmen Training and allied Schemes. He is also a Head of the Department.

All communications, copies of orders and notifications etc., issued and meant for the State Directorate may be addressed to the Director of Employment and Training in Mysore, Bangalore, instead of the Director of National Employment Service as hitherto.

By Order and in the name of the Governor of Mysore,

V. NANJAIAH,

Under Secretary to Govt.,
P. H. Labour & Munl. Admn. Dept